

**HAMMERSMITH AND FULHAM ASSOCIATION FOR MENTAL HEALTH  
(Known as Hammersmith and Fulham Mind)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2017**

**Registered Charity Number: 801259  
Registered Company Number: 02257523**

**HAMMERSMITH AND FULHAM ASSOCIATION FOR MENTAL HEALTH  
(Known as Hammersmith and Fulham Mind)**

**FOR THE YEAR ENDED 31 MARCH 2017**

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**HAMMERSMITH AND FULHAM ASSOCIATION FOR MENTAL HEALTH  
(Known as Hammersmith and Fulham Mind)**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**FOR THE YEAR ENDED 31 MARCH 2017**

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<b>Board of Trustees</b>	Jane Bullen Tim Newton Claire Pettitt Claire Devine Johnathan James Nicola Labuschagne Melanie Carlebach Diane Noel Raja Saggi Katherine Hattersley Rebecca Deadman Johanna Lennon	(Chair) (Vice-Chair) (Vice-Chair) (resigned 30 May 2017) (Treasurer) (appointed 26 July 2016) (appointed 28 <sup>th</sup> September, 2016)  (resigned 6 April 2016) (appointed 24 November 2016) (appointed 26 May 2016) (resigned 26 May 2016) (appointed 28 September 2016, resigned 14 February 2017)
<b>Secretary</b>	Jayne Davey	(resigned 30 May 2017)
<b>Chief Executive</b>	Alex Tambourides Benn Keaveney	(resigned 31 July 2017) (appointed 4 September 2017)
<b>Company registration no.</b>	02257523	
<b>Charity registration no.</b>	801259	
<b>Registered office</b>	309 Lillie Road London SW6 7LL	
<b>Auditors</b>	Haysmacintyre 26 Red Lion Square London WC1R 4AG	
<b>Bankers</b>	National Westminster Bank Plc 25 Shepherds Bush Green London W12 8PR  HSBC plc Hammersmith Commercial Banking Centre 2 <sup>nd</sup> Floor Space One 1 Beadon Road Hammersmith London W6 0EA	
<b>Solicitors</b>	Russell-Cooke 2 Putney Hill London SW15 6AB	

**HAMMERSMITH AND FULHAM ASSOCIATION FOR MENTAL HEALTH**  
(Known as Hammersmith and Fulham Mind)

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2017**

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The Board of Trustees, who act as directors of the Charity for the purposes of Company Law, and trustees for charity law purposes, submit their annual report and the financial statements of Hammersmith and Fulham Association for Mental Health for the year ended 31 March 2017. The Board of Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice for Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)-Charities SORP FRS102 (effective 1 January, 2015).

**Objects**

The objects of the Association are:

1. To work for and promote the preservation and safeguarding of mental health and the prevention and treatment of mental disorders among both adults and children; and
2. To work for and promote the study of research into mental health and mental disorders and to obtain and make records of and disseminate information concerning the same.

**Activities**

We are able to meet our objects through a combination of service provision and strategic influencing. Our wide range of services consists of activities which preserve, promote and safeguard individuals' mental health. Some examples of these services are: health promotion with young people in schools, training in the work place, or community based activities such as advice and information, woodwork or counselling. Our work in strategic influencing further reaches object 1) by putting the voices of people with mental health problems, and our own professional opinions into a wide variety of settings where the design and delivery of services can be influenced for the betterment of people with mental health problems. It is through this work that we are able to meet object 2) by contributing to Local Joint Strategic Needs assessments, or by leading the mental health aspect of the London Borough of Hammersmith and Fulham Mind's Commission on Worklessness and Poverty.

**Public Benefit**

The Association provides services to benefit those with mental health problems. People with serious mental health issues are one of the most excluded groups in society with an employment rate below 20%. Around 1 in 4 of the population will have a mental health problem at some time in their life and stress is the leading cause of workplace sickness. Around a third of all GP time is taken up seeing people with mental health problems.

Mental health problems can have a devastating effect on people's lives and the goals of the Association are both to prevent mental health problems escalating where this can be avoided and supporting recovery if the mental health problem has become serious. Our projects are in 3 categories:

1. Preventing mental health problems escalating. These are of public benefit in preventing unnecessary distress for those affected, avoiding unnecessary expenditure in the health and benefits systems and improving the efficiency of the workplace by reducing sickness and staff turnover. Relevant services are:
  - Counselling;
  - Work retention;
  - Workplace Training.

**HAMMERSMITH AND FULHAM ASSOCIATION FOR MENTAL HEALTH  
(Known as Hammersmith and Fulham Mind)**

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2017**

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2. Supporting people with mental health problems through the secondary mental health system. These are of public benefit in improving the quality of services delivered and aiding recovery through service users having a voice to influence what happens to them. Relevant services are:

- Advocacy; and
- Service user involvement.
- Related to this is the carers support service that we provide.

3. Supporting the recovery process. These services are of public benefit in preventing relapse, building wellbeing and, where possible, helping service users move on to independence and away from benefits. Relevant services are:

- Vocation, befriending and day opportunity services;
- Practical activities such as carpentry; and
- Advice and information.

All services are carefully risk assessed to avoid doing harm. In addition, service users are involved as far as possible in every aspect of the organisation's activity to ensure services meet their needs. All projects are in line with our objects.

Our workplace training is a service provided to organisations and for which we charge a fee. This income allows us to increase the support we provide to people across the organisation in line with our objectives.

The only service which charges individuals, as opposed to organisations, is Counselling. This service is self-funding. Charges are kept to a minimum to ensure the service is accessible to as many people as possible who could not normally afford it. All our counsellors are volunteers. A number of places are provided at fees well below cost where clients cannot afford to pay more.

The Board of Trustees confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing the Association's objectives and in planning activities for the year and future periods.

**Achievements and Performance**

2016/17 saw Hammersmith and Fulham Mind move ahead on all fronts. The charity has grown in size, reach and influence as we've increased our diverse range of services. We provided services to over 2,000 people with mental health problems, through a diverse portfolio of over 18 different services.

Our 'Building Connections' Day Opportunity service built on its existing suite of wellbeing services and won funding from Reboot UK to provide Digital Engagement workshops to prevent people with mental health problems from being marginalised in an increasingly digital world. In addition to this we ran expert patient programmes to empower local residents to self-manage their conditions. We entered into partnership with the London Sports trust to provide running and other exercise activities.

We reduced isolation for over 160 local residents through our two befriending projects, and continue to work strategically with the London Borough of Hammersmith and Fulham on this matter through our work in various forums. Our CCG funded befriending project provides regular meetings between people with mental health problems and volunteers, which increase empowerment, wellbeing and social activity whilst decreasing social isolation that many people with mental health problems face. Our Big Lottery funded project, 'Beating Isolation', continued to offer an immensely popular and much needed befriending service across a wider client group in partnership with Bishop Creighton House and Fulham Good Neighbours. This service expands the traditional befriending model offering a variety of different forms of social contact to aid clients.

**HAMMERSMITH AND FULHAM ASSOCIATION FOR MENTAL HEALTH  
(Known as Hammersmith and Fulham Mind)**

**TRUSTEES' REPORT (continued)**

**FOR THE YEAR ENDED 31 MARCH 2017**

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City Fix continued to provide a fantastic means for the isolated to express themselves through training and crafting through woodwork. Cleaning Hit Squad continued to offer a dual benefit to both volunteer participants and residents in the borough through cleaning and de-cluttering homes. We successfully linked this project in to our hoarding service, providing residents with improved living conditions and wellbeing.

We continued to stand up for people with mental health problems both collectively, with User Involvement, and on a one to one basis with our Advocacy services both in the community and inpatient settings. Building on this foundation we were able to extend our advocacy service in Wormwood Scrubs prison.

Our Pathways advice service provided advice and information to clients with mental health problems and in one quarter alone we helped clients get back £5,000 for clients on benefits appeals. We continue to work in this area as the welfare changes continue to provide increased challenges for people with mental health problems. Pathways works in partnership with IAPT, and also with people that are transferring to primary, from secondary care, and building on this we launched the London Borough of Hammersmith and Fulham's first Social Prescription service in partnership with North End Road Medical Practice.

Our User Involvement Service - Heads Up (which now has a membership of over 1,000 people with mental health problems) went from strength to strength, campaigning on issues around care programme approach and patient/staff relationships. In 2015/16 we retained and doubled the range and size of this service on a bi-borough basis through our partnership with Mind In Ealing and Hounslow. Heads Up has now been replicated in Ealing, achieving economies of scale and value for commissioners whilst increasing the collective voice for people with mental health problems. We gained funding from the London Borough of Hammersmith and Fulham to allow us to continue to support and stand up for the rights of carers. Moving into 2017/18 we will continue to ensure that their voice and influence is heard and not ignored.

We managed to secure continuation funding for In Education Support in partnership with West London College. This means students in this setting with mental health problems can continue to get the vital one to one and group support they need to safeguard their mental health. In addition to this we won funds to provide mental health awareness and resilience workshops in schools locally through a new service, 'Learn Well'. We continued to work strategically in the area of young people's mental health through the children and young persons' mental health task force. We have been able to build our Youth Services provision with support for Children and Adolescents, across a tri-borough Collaboration.

We continued to diversify and grow our income streams through our social enterprises. Well at Work, our training and consultancy service, had its busiest year ever across all industry sectors and hitting an income level of £92k (2016: £76k).

We continued to work in the area of mental health and employment through our successful partnerships with AOD and National Mind.

Our Counselling service continued to be able to offer paid and free at point of access services to people with emotional difficulties.

Aside from each service delivery we have continued to work strategically through London Borough of Hammersmith and Fulham mental health steering groups, primary care mental health steering group, West London mental health trust transformation board and also Like Minded across North West London.

Financially, we have achieved a surplus of £58k, before movements in the pension provision, which marks a continuation in growth after last year's surplus of £23k.

We also raised the profile of Hammersmith and Fulham Mind further by attracting more volunteers and expanding the sources of finance which helped us reach and support those residents of Hammersmith and Fulham living the experience of mental health issues.

**HAMMERSMITH AND FULHAM ASSOCIATION FOR MENTAL HEALTH  
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**TRUSTEES' REPORT (continued)**

**FOR THE YEAR ENDED 31 MARCH 2017**

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All of us at Hammersmith and Fulham Mind reaffirmed our mission statement this year to enhance, remedy, maintain and protect the mental health of the residents of Hammersmith and Fulham. We have identified 4 key values which our projects and initiatives will work to. These are:

- \* Supporting empowerment;
- \* Combatting stigma;
- \* Promoting well being;
- \* Aiding recovery and re-integration into the community.

**FINANCIAL REVIEW**

2016/17 saw recovery and growth for the finances of Hammersmith and Fulham Mind. Income rose by £234k from 2015/16, as Hammersmith and Fulham Mind gained new projects and extended its range of Well at Work training and consultancy programmes in Commercial Organisations. Total income increased from £995k to £1.2m, primarily as a result of growth in our Employment and Youth Services. Expenditure has increased from £972k to £1.2m. The balance sheet shows net assets of £402k before the pension liability (2015/16: £344k) as a result of increasing debtor and cash balances offset by an increasing creditor balance.

These new income streams have resulted in a surplus for the year of £58k before movements in the pension liability (2015/16: A surplus of £23k). New focus is being placed on Strategic Growth and Development to ensure that we will continue along this positive trajectory.

Hammersmith and Fulham Mind participates in a defined benefit pension scheme administered by The Pensions Trust. The adoption of FRS102 resulted in the need to disclose an £87k adversarial movement in the Pension Fund liability last year. This year, the liability has reduced by £13k, and the Pension Fund Provision has been adjusted down to £225k. The service deficit payment plan issued by the Pensions Trust involves payment over a ten year period at an average of £25k p.a., which the trustees are confident that cashflows will be able to meet. We remain hopeful that this issue, affecting so many charities, will be resolved soon.

The Trustees note this liability, which is further analysed in note 16 to the financial statements. The Trustees are aware that the deficit on the scheme will fluctuate with changing market conditions and that their responsibility is to meet the required contribution rates, which are built into the annual budgetary processes of the Charity. The cashflow projections are annually calculated to reflect these continuing service deficit repayments. The Trustees do not consider this deficit to represent an immediate demand on the Charity's funds and do not, therefore, consider that there are any resultant limitations on resources available for general application or on the application of any restricted income funds. The restricted income funds have limitations that mean that they cannot be used to contribute towards any additional resource requirements of the Charity's unrestricted funds arising from the pension scheme deficit. We will continue to review and rigorously monitor our pension fund liabilities.

**HAMMERSMITH AND FULHAM ASSOCIATION FOR MENTAL HEALTH  
(Known as Hammersmith and Fulham Mind)**

**TRUSTEES' REPORT (continued)**

**FOR THE YEAR ENDED 31 MARCH 2017**

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**Reserves**

Under the requirements of the Statement of Recommended Practice on Accounting and Reporting by Charities, Hammersmith and Fulham Association for Mental Health segregates its funds into those which are restricted and those which are unrestricted. A further description of these funds and how they are further segregated to include the General Reserve is included within Note 18 to the accounts. Total funds for the Charity as at 31 March 2017 were £177k, up from £106k at 31 March 2016. (Restricted funds have fallen from £38k to £12k; Unrestricted funds have increased from £68k to £165k.).

In line with current best practice, the Trustees have, in reviewing Hammersmith and Fulham Association for Mental Health's Reserves Policy, considered the financial impact of those risks identified as part of the on-going risk management process. The Board of Trustees has agreed that the Association, in addition to any restricted or designated reserves and commitments to, and investment in, tangible fixed assets, should have unrestricted general fund reserves equal to three months of operating costs. This equates to some £275k. Given the variety of funding streams, the Trustees have determined that this would be sufficient to enable the Association to manage any likely eventuality.

The current unrestricted general fund reserves are £165k (2015/16: £68k), a difference of £110k below the reserves target. The Board of Trustees will allocate any future surplus (unrestricted net income) to unrestricted general fund reserves until the level is reached.

**Plans for future periods**

- Growing new community related projects that build on our existing strengths such as befriending and advocacy.
- Expanding our engagement and partnerships with schools and colleges to improve early intervention.
- Increasing our reach by building partnerships with local organisations and locally-based larger organisations.
- Increasing our capacity to deliver through working effectively with volunteers.
- Consolidating our position within the Shifting Settings of Care to ensure effective working with GPs and primary services as both commissioning and care continues to move in that direction.
- Increasing our diversity of funding streams and looking at new business opportunities to increase our financial resources within both Hammersmith and Fulham and the wider West London field.

**HAMMERSMITH AND FULHAM ASSOCIATION FOR MENTAL HEALTH  
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**TRUSTEES' REPORT (continued)**

**FOR THE YEAR ENDED 31 MARCH 2017**

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**Risk Management and Key Policies**

The Board of Trustees have overall responsibility for risk management and trustees review the analysis, assessment and management of risks on a quarterly basis alongside the consideration of strategic direction. Major risks to which the charity is exposed have been reviewed and systems established, or in some cases planned, to mitigate those risks. The major risks identified include concerns about income, the Pension Scheme Service Deficit, Safeguarding and staff management capacity.

Our risk management strategy centres around 3 areas of focus:

- 1) Financial
- 2) Reputational
- 3) Operational

1) We manage financial risk through a thorough reporting and management accounts structure that has full board and finance sub-committee (FSC) oversight. A full budget is produced at the beginning of the year, with involvement of all relevant project managers, the Senior Management Team, the finance sub-committee and finally the board. We also produce a cash flow forecast at the beginning of the year. Each month management accounts are produced and each project's finances are submitted to scrutiny versus the budget by the SMT, the CEO and they are then distributed to the FSC. The FSC reports into the board on the organisation's progress at every bi-monthly board meeting. The board are appraised of any emerging financial risks, mitigating steps and actions are then taken. Over and above this, we also have a central project dashboard outlining funding duration, contract type, income level and central cost contribution that each project makes to the organisation as a whole. This allows the board and the SMT to plan for longer term growth and diversify income against potential project losses.

2) Our reputation with funders, local stakeholders, and National Mind is guarded through a number of different ways. Our strategy places high prominence on us being 'a recognised force for mental health'. With that in mind we ensure that the organisation's profile is respected, meaning that we can more easily attract funding and utilise good local relationships for our service users' benefit. We know that our reputation with service users is very important and so we pride ourselves on involving people that use our services; providing us with ongoing feedback and shaping and developing our services. Providing good quality services is also very important in preserving a good reputation. We adhere to rigorous quality standards across all services where relevant and for the organisation as a whole we meet the Mind Quality Mark, which ensures we meet ISO9000 quality standards. Any potential event with significant organisational reputation risk is highlighted to the board so that mitigating measures can be put in place.

3) Operational risks are managed through a rigorous policy and operations framework which includes a Health and Safety Policy, incident reporting and a constantly updated Safeguarding policy. All staff are regularly trained on safeguarding and other relevant topics and are briefed through regular all-staff meetings on policy changes, service updates or organisation-wide matters. Operational risks are regularly discussed in project management meetings, one to ones (as fixed agenda items), SMT meetings, and are also highlighted to the board in a regular CEO report submitted to every board meeting. In addition, operational risks are also highlighted in discussion with the clinical sub-committee. All projects have project risk assessments and these are regularly reviewed and managed by the SMT and project managers.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Hammersmith and Fulham Association for Mental Health is a charitable company (no. 801259) governed by Articles of Association agreed by its members and controlled by a board of trustees elected at an Annual General Meeting. Membership of the Association is obtained through application and payment of a membership fee and the decision to accept or reject an application rests with the trustees. Any member is entitled to stand for election as a trustee at the Annual General Meeting. One third of the trustees are required to retire automatically each year and to stand for re-election if they wish to continue. The Chair, Vice-Chair and Honorary Treasurer are elected annually at the Annual General Meeting.

**HAMMERSMITH AND FULHAM ASSOCIATION FOR MENTAL HEALTH  
(Known as Hammersmith and Fulham Mind)**

**TRUSTEES REPORT (continued)**

**FOR THE YEAR ENDED 31 MARCH 2017**

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The Board of Trustees usually meets between four and six times per year. The quorum for the transaction of business of the Board of Trustees is five. Subject to the objects and powers designated by the Articles, the Board members are empowered to control the business as they deem fit and to appoint new trustees. Trustees are a mix of people with relevant experience, people of standing in the local community and users of the services of the Association. Trustees have received some training in governance and roles and responsibilities. The Board continues to keep under review risks arising from all areas of operations.

The day to day management of the Association is delegated to a full time Chief Executive who reports to the Board of Trustees and by a management team who report to the Chief Executive. The members of the management team are the Community Services Manager, Business Development Manager, Service Development Manager Advice and Support Manager and Finance and Human Resources Managers. The Senior management team works with project managers and frontline staff to ensure the safe and high quality running of our services.

The Association is an affiliate of a network of local Mind associations, led by National Mind, the national campaigning organisation.

**Salary Policy for Key Management Personnel**

Salaries are set in accordance with our salary policy which takes into account a variety of different factors including, line management responsibility, autonomy, specialism and benchmarking. The Human Resources Sub Committee oversees and reviews this and other policies in line with Mind Quality Mark. The pay of Key Management personnel is approved by Trustees.

**HAMMERSMITH AND FULHAM ASSOCIATION FOR MENTAL HEALTH  
(Known as Hammersmith and Fulham Mind)**

**TRUSTEES' REPORT (continued)**

**FOR THE YEAR ENDED 31 MARCH 2017**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees (who are also directors of Hammersmith and Fulham Association for Mental Health for the purposes of company law) are responsible for preparing the Board of Trustees' Report (incorporating a directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the result of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- observe the methods and principles in charity SORP
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislations in other jurisdictions.

**SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

**Auditors**

haysmacintyre have indicated their willingness to continue in office and offer themselves for re-appointment as such, under Section 485 of the Companies Act 2006.

Approved by the board on 26 September 2017 and signed on its behalf



Jane Bullen - Chair

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF HAMMERSMITH AND FULHAM ASSOCIATION FOR MENTAL HEALTH

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We have audited the financial statements of Hammersmith and Fulham Association for Mental Health for the year ended 31 March 2017 which comprise the Statement of Financial Activities, the Charitable Company Balance Sheets, the Charitable Company Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

## Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement set out on page 9, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed auditor under the Companies Act 2006. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

## Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at [www.frc.org.uk/auditscopeukprivate](http://www.frc.org.uk/auditscopeukprivate).

## Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2017 and of the charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

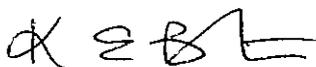
- The information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

## Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- the charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report.



Kathryn Burton (Senior statutory auditor)  
for and on behalf of haysmacintyre, Statutory Auditor

26 Red Lion Square  
London  
WC1R 4AG

26<sup>th</sup> September 2017

Hammersmith and Fulham Association for Mental Health  
(Known as Hammersmith and Fulham Mind)  
Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2017

	Note	Unrestricted £	Restricted £	2017 Total £	Unrestricted £	Restricted £	2016 Total £
<b>Income from:</b>							
Donations and legacies	2	34,227	-	34,227	8,848	-	8,848
Charitable activities		-	-	-	-	-	-
Day Services	3	10,312	190,682	200,994	9,625	246,316	255,941
Cityfix/CHS	3	-	93,929	93,929	-	92,606	92,606
Advocacy-Hospital	3	2,992	124,323	127,315	3,149	122,909	126,058
Advocacy-Wormwood	3	-	16,223	16,223	-	57,700	57,700
Education and Employer Engagement	3	303,618	-	303,618	106,103	19,527	125,630
Advice and Information	3	57,738	75,262	133,000	42,948	73,579	116,527
User Involvement Project	3	84,909	157,360	242,269	18,000	93,271	111,271
Counselling	3	44,535	-	44,535	45,765	-	45,765
Other trading activities	4	33,069	-	33,069	54,453	-	54,453
Investments	5	273	-	273	339	-	339
Other							
<b>Total income</b>		<b>571,673</b>	<b>657,779</b>	<b>1,229,452</b>	<b>289,230</b>	<b>705,908</b>	<b>995,138</b>
<b>Expenditure on:</b>							
Charitable activities							
Day Services	6	-	192,738	192,738	-	254,427	254,427
Cityfix/CHS	6	-	103,317	103,317	-	95,649	95,649
Advocacy-Hospital	6	-	138,770	138,770	-	131,360	131,360
Advocacy-Wormwood	6	-	16,723	16,723	-	57,663	57,663
Education and Employer Engagement	6	277,927	-	277,927	100,855	19,505	120,360
Advice and Information	6	37,821	75,720	113,541	26,616	75,935	102,551
User Involvement Project	6	53,952	160,052	214,004	-	104,171	104,171
Counselling	6	62,582	-	62,582	52,312	-	52,312
Other		51,788	-	51,788	53,213	-	53,213
<b>Total expenditure</b>		<b>484,070</b>	<b>687,320</b>	<b>1,171,390</b>	<b>232,996</b>	<b>738,710</b>	<b>971,706</b>
<b>Net income / (expenditure) before Movement on Pension Provision</b>		<b>87,603</b>	<b>(29,541)</b>	<b>58,062</b>	<b>56,234</b>	<b>(32,802)</b>	<b>23,432</b>
Movement on Pension Provision		13,000	-	13,000	(70,000)	-	(70,000)
<b>Net income / (expenditure) for the year</b>		<b>100,603</b>	<b>(29,541)</b>	<b>71,062</b>	<b>(13,766)</b>	<b>(32,802)</b>	<b>(46,568)</b>
Transfers between funds		(3,754)	3,754	-	56,068	(56,068)	-
<b>Net movement in funds</b>		<b>96,849</b>	<b>(25,787)</b>	<b>71,062</b>	<b>42,302</b>	<b>(88,870)</b>	<b>(46,568)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		68,360	37,673	106,033	26,058	126,543	152,601
<b>Total funds carried forward</b>		<b>165,209</b>	<b>11,886</b>	<b>177,095</b>	<b>68,360</b>	<b>37,673</b>	<b>106,033</b>

Notes on pages 11 to 28 form part of the financial statements.

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

Hammersmith and Fulham Association for Mental Health  
(Known as Hammersmith and Fulham Mind)  
Balance sheet

Company no. 02257523

As at 31 March 2017

	Note	£	2017 £	£	2016 £
<b>Fixed assets:</b>					
Tangible assets	12		<u>5,657</u>		<u>2,578</u>
			5,657		2,578
<b>Current assets:</b>					
Debtors	13	326,771		183,175	
Cash at bank and in hand		<u>492,729</u>		<u>367,080</u>	
		819,500		550,255	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	14	<u>(423,062)</u>		<u>(208,800)</u>	
<b>Net current assets / (liabilities)</b>			<u>396,438</u>		<u>341,455</u>
<b>Total assets less current liabilities</b>			402,095		344,033
Provision of Pension Liability	16		<u>(225,000)</u>		<u>(238,000)</u>
<b>Total net assets / (liabilities)</b>			<u>177,095</u>		<u>106,033</u>
<b>The funds of the charity:</b>	18				
Restricted income funds			11,886		37,673
Unrestricted income funds:					
Designated funds		5,656		2,578	
General funds		<u>384,553</u>		<u>303,782</u>	
Pension reserve		<u>(225,000)</u>		<u>(238,000)</u>	
<b>Total unrestricted funds</b>			<u>165,209</u>		<u>68,360</u>
<b>Total charity funds</b>			<u>177,095</u>		<u>106,033</u>

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on 26th September, 2017 and signed on their behalf by



Jane Bullen  
Chair

Hammersmith and Fulham Association for Mental Health  
(Known as Hammersmith and Fulham Mind)  
Statement of cash flows

For the year ended 31 March 2017

	Note	2017	2016
		£	£
Cash flows from operating activities	19		
Net cash provided by / (used in) operating		130,268	124,377
Cash flows from investing activities:			
Dividends, interest and rents from investments		273	339
Proceeds from the sale of fixed assets		-	2
Purchase of fixed assets		(4,892)	(2,678)
Net cash provided by / (used in) Investing		(4,619)	(2,337)
Change in cash and cash equivalents in the year		125,649	122,040
Cash and cash equivalents at the beginning of the year		367,080	245,040
Cash and cash equivalents at the end of the year		492,729	367,080

For the year ended 31 March 2017

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**1 Accounting policies**

**a) Statement of Compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**b) General Information:**

The charity is a private company limited by guarantee, incorporated in England and Wales (company number: 02257523) and a charity registered in England and Wales (charity number: 801259). The charity's registered office is 309 Lillie Road, London, SW6 7LL.

**c) Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

**e) Key judgments and uncertainties**

Apart from the provision for the pension scheme liability as noted in the Trustee Report, the trustees do not consider that there are any other sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**f) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Donations are recognised when the charity receives written confirmation of the amount, it is probable that the income will be received and the amount can be measured reliably.

**g) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

For the year ended 31 March 2017

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1 Accounting policies (continued)

**h) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

**i) Expenditure and irrecoverable VAT**

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of directly delivering the charitable activities.
- Other expenditure represents those items not falling into any other heading
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**j) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

**k) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**l) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £750. Depreciation costs are allocated to central costs. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual

- |                  |     |
|------------------|-----|
| ● Motor Vehicles | 20% |
| ● Furniture      | 30% |
| ● Equipment      | 20% |

**m) Financial Investments:**

Basic financial instruments are transactions that result in the recognition of financial assets and liabilities. The trade and other accounts receivables and payables are accounted for on the following basis:

**n) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**o) Cash at bank and In hand**

Cash at bank and cash in hand includes cash and short term savings accounts. Cash balances exclude any funds held on behalf of service users.

**p) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

For the year ended 31 March 2017

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**q) Employee Benefits:**

**Pensions**

Hammersmith and Fulham Mind ran a Defined Benefit Scheme administered by The Pensions Trust. The Pensions Trust ran a multiple scheme for small organisations involved in social, educational, charitable, voluntary or similar work. The financial position and the income and expenditure of The Pensions Trust are disclosed in its annual financial statements. A shortfall has occurred on this scheme and each participating company in the scheme is required to make good their share of the shortfall. The liability is reduced when payments are made to The Pension Trust. In October 2015, an Auto-Enrolment Workplace Pension Scheme was set up for all employees on a Defined Contribution basis.

**Short Term benefits**

Short term benefits including holiday pay are recognised in the period in which the service is received.

Hammersmith and Fulham Association for Mental Health  
 (Known as Hammersmith and Fulham Mind)  
 Notes to the financial statements

For the year ended 31 March 2017

2 Income from donations and legacies

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Gifts	34,227	-	34,227	6,552
Legacies	-	-	-	2,296
	<u>34,227</u>	<u>-</u>	<u>34,227</u>	<u>8,848</u>

The greater part of donations were from Allianz Corporate Fundraising.

Hammersmith and Fulham Association for Mental Health  
(Known as Hammersmith and Fulham Mind)  
Notes to the financial statements

For the year ended 31 March 2017

3 Income from charitable activities

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Clinical Commissioning Group–Vocational Project	–	121,322	121,322	119,698
Clinical Commissioning Group–Befriending Service	–	40,015	40,015	39,480
Big Lottery Group–Beating Isolation EPP	2,812	29,345	29,345	87,138
Tinder Foundation Project–Reboot UK	7,500	–	7,500	–
<b>Sub-total for Day Opportunity services</b>	<b>10,312</b>	<b>190,682</b>	<b>200,994</b>	<b>255,941</b>
Clinical Commissioning Group–CityFix	–	76,096	76,096	75,018
Clinical Commissioning Group–Cleaning Hit Squad	–	17,833	17,833	17,588
<b>Sub-total for CityFix/CHS/Social Enterprise</b>	<b>–</b>	<b>93,929</b>	<b>93,929</b>	<b>92,606</b>
Clinical Commissioning Group–Charing Cross Hospital HAFAD Funded Advocacy	–	106,323	106,323	104,909
	–	18,000	18,000	18,000
Recharged Supervision for Mind in Ealing & Hounslow	2,992	–	2,992	3,149
<b>Sub-total for Hospital Advocacy</b>	<b>2,992</b>	<b>124,323</b>	<b>127,315</b>	<b>126,058</b>
CNWL Mental Health Trust–Wormwood Scrubs Advocacy	–	16,223	16,223	57,700
<b>Sub-total for Wormwood Scrubs Advocacy</b>	<b>–</b>	<b>16,223</b>	<b>16,223</b>	<b>57,700</b>
Clinical Commissioning Group–Advice and Gateway Care Packages from London Catalyst	–	74,362	74,362	72,579
	–	900	900	1,000
Recharges to Ealing & Hounslow Mind	3,818	–	3,818	14,933
Clinical Commissioning Group–Social Prescription	52,400	–	52,400	17,466
MOPAC–Domestic Violence Prevention	1,220	–	1,220	9,759
Other Income	300	–	300	790
<b>Sub-total for Advice &amp; Information</b>	<b>57,738</b>	<b>75,262</b>	<b>133,000</b>	<b>116,527</b>
Clinical Commissioning Group–User Involvement LBHF–Carers	–	157,360	157,360	90,521
	8,000	–	8,000	8,000
Mad Alliance Co Prod–NHS Central	57,047	–	57,047	–
LBHF–Hoarder Support Groups	10,000	–	10,000	10,000
Recharges to Ealing & Hounslow Mind	9,862	–	9,862	–
Other income from UIP Project	–	–	–	2,750
<b>Sub-total for User Involvement</b>	<b>84,909</b>	<b>157,360</b>	<b>242,269</b>	<b>111,271</b>
Carried forward	155,951	657,779	813,730	760,103

Hammersmith and Fulham Association for Mental Health  
(Known as Hammersmith and Fulham Mind)  
Notes to the financial statements

For the year ended 31 March 2017

3 Income from charitable activities (continued)

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Brought forward	155,951	657,779	813,730	760,103
Project Reach Partnership with AOD	94,934	-	94,934	-
BBO Project with MIND	9,494	-	9,494	-
John Lyon's Charity Education Support	-	-	-	18,000
West London College In Education Support	-	-	-	1,527
In Education Support	48,124	-	48,124	-
CAMHS-TriBorough NHS	48,620	-	48,620	-
Training and Consultancy	92,220	-	92,220	76,836
Ingeus and Ixion Work Programme Support	10,226	-	10,226	29,267
<b>Sub-total for Education and Employer</b>	<b>303,618</b>	<b>-</b>	<b>303,618</b>	<b>125,630</b>
Counselling	44,535	-	44,535	45,765
<b>Sub-total for Counselling</b>	<b>44,535</b>	<b>-</b>	<b>44,535</b>	<b>45,765</b>
<b>Total income from charitable activities</b>	<b>504,104</b>	<b>657,779</b>	<b>1,161,883</b>	<b>931,498</b>

4 Income from other trading activities

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Recharged Management Fees to Mind in Ealing & Other	33,069	-	33,069	53,211
	-	-	-	1,242

5 Income from investments

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Bank Interest income	273	-	273	339
	273	-	273	339

For the year ended 31 March 2017

6 Analysis of expenditure

	Charitable activities											2017 Total £	
	Fundraising £ 1%	Day Services £ 17%	CityFix/CHS £ 14%	Advocacy £ 19%	Advocacy Wormwood £ 2%	Education & Employer support £ 27%	Advice And Info £ 4%	User Involvement £ 10%	Counselling £ 6%	Mgt Charges to Ealing £	Governance costs £		Support costs £
Staff costs (Note 8)	3,403	106,206	43,456	84,240	10,734	166,648	97,677	66,269	33,803	46,748	-	173,254	832,438
Staff costs	-	-	-	-	-	-	-	-	-	-	6,178	-	6,178
Staff costs Governance	55	20,160	5,643	1,289	999	33,795	4,386	116,928	13,064	-	-	95,232	291,551
Overheads	-	17,000	14,167	-	-	-	-	-	-	-	-	-	31,167
Rent	-	-	-	-	-	-	-	-	-	-	-	-	-
Audit Fees (Note 7)	-	-	-	-	-	-	-	-	-	-	10,056	-	10,056
	3,458	143,366	63,266	85,529	11,733	200,443	102,063	183,197	46,867	46,748	16,234	268,486	1,171,390
Support costs	1,492	46,557	39,756	50,157	4,706	73,067	8,881	29,051	14,819	-	-	268,486	
Governance costs	90	2,815	295	3,084	284	4,417	2,597	1,756	896	-	16,234	-	
<b>Total expenditure 2017</b>	<b>5,040</b>	<b>192,738</b>	<b>103,317</b>	<b>138,770</b>	<b>16,723</b>	<b>277,927</b>	<b>113,541</b>	<b>214,004</b>	<b>62,582</b>	<b>46,748</b>	<b>-</b>	<b>-</b>	<b>1,171,390</b>
<b>Total expenditure 2016</b>	<b>-</b>	<b>254,427</b>	<b>95,649</b>	<b>131,360</b>	<b>57,663</b>	<b>120,360</b>	<b>102,551</b>	<b>104,171</b>	<b>52,312</b>	<b>53,213</b>	<b>-</b>	<b>-</b>	<b>971,706</b>

Of the total expenditure, £484,069 was unrestricted (2016: £232,996) and £687,321 was restricted (2016: £738,710).

Hammersmith and Fulham Association for Mental Health  
(Known as Hammersmith and Fulham Mind)  
Notes to the financial statements

For the year ended 31 March 2017

7 Net Income for the year

This is stated after charging / crediting:

	2017 £	2016 £
Depreciation	1,809	3,819
Operating lease rentals:		
Property	50,117	49,167
Other	816	682
Auditors' remuneration (excluding VAT):		
Audit	10,056	10,050
	<u>10,056</u>	<u>10,050</u>

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2017 £	2016 £
Salaries and wages	743,841	665,669
Social security costs	65,572	61,297
Employer's contribution to defined contribution pension schemes	4,887	1,870
Operating costs of defined benefit pension schemes	24,318	21,827
	<u>838,618</u>	<u>750,663</u>

No employee earned more than £60,000 during the year (2016: nil).

The total employee benefits including pension contributions of the key management personnel were £215,855 (2016: £212,674).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2016: £nil). No charity trustee received payment for professional or other services supplied to the charity (2016: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £158 (2016: £271) incurred by 2 members (2016: 2) relating to attendance at a National Mind Trustee Conference.

Hammersmith and Fulham Association for Mental Health  
(Known as Hammersmith and Fulham Mind)  
Notes to the financial statements

For the year ended 31 March 2017

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**9 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2017 No.	2016 No.
Day Services and Employment	8.0	9.0
Advocacy	4.0	4.0
Advice and Counselling	8.0	8.0
User Involvement	3.0	2.0
Support	5.0	6.0
	<hr/>	<hr/>
	28.0	29.0
	<hr/> <hr/>	<hr/> <hr/>

**10 Related party transactions**

There were no related party transactions to disclose for 2017. (2016: £5,000).

**11 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Hammersmith and Fulham Association for Mental Health  
(Known as Hammersmith and Fulham Mind)  
Notes to the financial statements

For the year ended 31 March 2017

12 Tangible fixed assets

	Fixtures £	Computer £	Motor £	Total £
<b>Cost or valuation</b>				
At the start of the year	5,238	41,689	19,170	66,097
Additions in year	-	4,889	-	4,889
Disposals in year	-	-	-	-
<b>At the end of the year</b>	<b>5,238</b>	<b>46,578</b>	<b>19,170</b>	<b>70,986</b>
At the start of the year	5,238	39,111	19,170	63,519
Charge for the year	-	1,810	-	1,810
Eliminated on disposal	-	-	-	-
<b>At the end of the year</b>	<b>5,238</b>	<b>40,921</b>	<b>19,170</b>	<b>65,329</b>
<b>Net book value</b>				
At the end of the year	-	5,657	-	5,657
At the start of the year	-	2,578	-	2,578

All of the above assets are used for charitable purposes.

13 Debtors

	2017 £	2016 £
Trade debtors	298,159	167,295
Other debtors	1,682	1,439
Prepayments	26,930	14,441
	<b>326,771</b>	<b>183,175</b>

14 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	113,902	10,453
Taxation and social security	17,615	17,545
Other creditors	8,254	7,812
Accruals	27,840	13,939
Deferred income (Note 15)	255,451	159,051
	<b>423,062</b>	<b>208,800</b>

Hammersmith and Fulham Association for Mental Health  
(Known as Hammersmith and Fulham Mind)  
Notes to the financial statements

For the year ended 31 March 2017

15 Deferred income

Deferred income comprises £131K from Hammersmith & Fulham Clinical Commissioning Group (CCG) for Q1 Funding, £22.5K from Ealing CCG for Ealing UIP Funding, £4K from Barnet NHS re Wormwood Advocacy, £20K from the West London Student Trust for the Learn Well Project, £48K from three Boroughs funding the CAMHS project–H & F, Central and West London CCG's (North West London Collaboration of Clinical Commissioning Groups), £16.5K for Training Sessions funded by Ealing CCG, £10K from City & Hackney Mind for the delivery of the Blue Light Training Project and £15K from the Clothworkers Guild.

	2017 £	2016 £
Balance at the beginning of the year	159,051	157,373
Amount released to income in the year	(159,051)	(157,373)
Amount deferred in the year	255,451	159,051
	<u>255,451</u>	<u>159,051</u>
Balance at the end of the year	<u>255,451</u>	<u>159,051</u>

16 Pension Provision

	2017 £	2016 £
Pension Provision	225,000	238,000
	<u>225,000</u>	<u>238,000</u>

Hammersmith and Fulham Mind ran a Defined Benefit Scheme administered by The Pensions Trust. The Pensions Trust ran a multiple scheme for small organisations involved in social, educational, charitable, voluntary or similar work. The financial position and the income and expenditure of The Pensions Trust are disclosed in its annual financial statements. A shortfall has occurred on this scheme and each participating company in the scheme is required to make good their share of the shortfall. The liability is reduced when payments are made to The Pension Trust. In October 2015, an Auto-Enrolment Workplace Pension Scheme was set up for all employees on a Defined Contribution basis

17 Analysis of net assets between funds

	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	–	5,657	–	5,657
Net current assets	384,553	–	11,886	396,439
Pension Provision	(225,000)	–	–	(225,000)
	<u>159,553</u>	<u>5,657</u>	<u>11,886</u>	<u>177,096</u>
Net assets at the end of the year	<u>159,553</u>	<u>5,657</u>	<u>11,886</u>	<u>177,096</u>

Hammersmith and Fulham Association for Mental Health  
(Known as Hammersmith and Fulham Mind)  
Notes to the financial statements

For the year ended 31 March 2017

18 Movements in funds

	At the start of the year £	Income £	Expenditure and Movements in Pension Provision £	Transfers £	At the end of the year £
<b>Restricted funds:</b>					
Day Services	90	190,682	(192,738)	1,966	-
CityFix/CHS	9,096	93,929	(103,317)	292	-
Advocacy	13,867	124,323	(138,770)	580	-
Advocacy-Wormwood	36	16,223	(16,723)	464	-
Advice & Information/Pathways	6	75,262	(75,720)	452	-
User Involvement	14,556	157,360	(160,052)	-	11,864
Education Support J Lyon and West London College	22	-	-	-	22
<b>Total restricted funds</b>	<b>37,673</b>	<b>657,779</b>	<b>(687,320)</b>	<b>3,754</b>	<b>11,886</b>
<b>Unrestricted funds:</b>					
<b>Designated funds:</b>					
Fixed Assets	2,578	-	-	3,078	5,656
<b>Total designated funds</b>	<b>2,578</b>	<b>-</b>	<b>-</b>	<b>3,078</b>	<b>5,656</b>
<b>Pension Reserve</b>	<b>(238,000)</b>	<b>-</b>	<b>13,000</b>	<b>-</b>	<b>(225,000)</b>
<b>General funds</b>	<b>303,782</b>	<b>571,673</b>	<b>(484,069)</b>	<b>(6,833)</b>	<b>384,553</b>
<b>Total unrestricted funds</b>	<b>68,360</b>	<b>571,673</b>	<b>(471,069)</b>	<b>(3,755)</b>	<b>165,209</b>
<b>Total funds including pension fund</b>	<b>106,033</b>	<b>1,229,452</b>	<b>(1,158,389)</b>	<b>-</b>	<b>177,095</b>

**Purposes of restricted funds**

Day Services is the result of a merger of the Small Jobs Projects and Consumer Forum into a single project. It also supplies a drop-in centre that provides a variety of activities and services for clients.

Cityfix, Cleaning Hit Squad provides employment skills, work experience and services to local enterprises. Advocacy provides advocacy to patients of Charing Cross Hospital and Community Advocacy.

Advocacy Wormwood provides an independent service to support prisoners.

The Advice and Information service provides support on a range of topics including mental health service, welfare benefits, housing, etc.

User Involvement enables mental health service users to have an effective voice on issues in local mental health service provision.

Hammersmith and Fulham Association for Mental Health  
(Known as Hammersmith and Fulham Mind)  
Notes to the financial statements

For the year ended 31 March 2017

Movement in funds (continued)

Purposes of designated funds

The Fixed Assets Fund reflects capitalised equipment purchased by using unrestricted fund or Capital grants where there is no continuing restriction as to use. The balance carried forward is equal to the net book value of the related fixed assets.

Comparative Movement In Funds (2016)

	01/04/2015 £	Income £	Expenditure and Movements in Pension Provision £	Transfers £	31/03/2016 £
<b>Restricted funds:</b>					
Day Services	8,200	246,316	(254,426)	-	90
CityFix/CHS	12,139	92,606	(95,649)	-	9,096
Advocacy-Hospital	22,318	122,909	(131,360)	-	13,867
Advocacy-Wormwood	-	57,700	(57,664)	-	36
Advice & Information/Pathways	2,362	73,579	(75,935)	-	6
User Involvement	25,456	93,271	(104,171)	-	14,556
Education Support J Lyon and West	-	19,527	(19,505)	-	22
Office Move	6,493	-	-	(6,493)	-
Care Packages	9,997	-	-	(9,997)	-
Mobile Workshop	33,553	-	-	(33,553)	-
Carers Grant	6,025	-	-	(6,025)	-
<b>Total restricted funds</b>	<b>126,543</b>	<b>705,908</b>	<b>(738,710)</b>	<b>(56,068)</b>	<b>37,673</b>
<b>Unrestricted funds:</b>					
Designated funds:					
Fixed Assets	3,719	-	-	(1,141)	2,578
<b>Total designated funds</b>	<b>3,719</b>	<b>-</b>	<b>-</b>	<b>(1,141)</b>	<b>2,578</b>
<b>Pension Reserve</b>	<b>(168,000)</b>	<b>-</b>	<b>(70,000)</b>	<b>-</b>	<b>(238,000)</b>
<b>General funds</b>	<b>190,339</b>	<b>289,230</b>	<b>(232,996)</b>	<b>57,209</b>	<b>303,782</b>
<b>Total unrestricted funds</b>	<b>26,058</b>	<b>289,230</b>	<b>(302,996)</b>	<b>56,068</b>	<b>68,360</b>
<b>Total funds including pension fund</b>	<b>152,601</b>	<b>995,138</b>	<b>(1,041,706)</b>	<b>-</b>	<b>106,033</b>

Hammersmith and Fulham Association for Mental Health  
(Known as Hammersmith and Fulham Mind)  
Notes to the financial statements

**For the year ended 31 March 2017**

**19 Reconciliation of net income / (expenditure) to net cash flow from operating activities**

	2017 £	2016 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	71,062	(46,568)
Depreciation charges	1,810	3,819
Movement on Pension Provision	(13,000)	70,000
Dividends, interest and rent from investments	(273)	(339)
(Increase)/decrease in debtors	(143,593)	97,672
Increase/(decrease) in creditors	214,262	(207)
	<hr/>	<hr/>
Net cash provided by / (used in) operating activities	130,268	124,377
	<hr/> <hr/>	<hr/> <hr/>

**20 Analysis of cash and cash equivalents**

	At 1 April £	Cash flows £	Other £	At 31 March 2017 £
Cash in hand	367,080	125,649	-	492,729
	<hr/>	<hr/>	<hr/>	<hr/>
Total cash and cash equivalents	367,080	125,649	-	492,729
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**21 Operating lease commitments**

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for

	Property		Equipment	
	2017 £	2016 £	2017 £	2016 £
Less than one year	-	-	-	-
One to five years	25,000	14,000	-	682
Over five years	105,000	35,167	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	130,000	49,167	-	682
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**22 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Hammersmith and Fulham Association for Mental Health  
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For the year ended 31 March 2017

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23 Financial Instruments

	2017	2016
Financial assets measured at amortised cost	792,567	535,814
Financial liabilities measured at amortised cost	167,611	49,749